

Exhibit 12.10
Docket: 3720-WR-107
Witness: Andrew Behm
8/5/2010

Public Service Commission of Wisconsin
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Analysis of Mr. Planton's Method for Allocating Utility Financed and Contributed Main Balances to Transmission and Distribution Subaccounts

Total Utility Financed Main Balance From Exhibit 2.3	\$ 225,536,237
Total Contributed Main Balance From Exhibit 2.3	\$ 73,474,245

Utility Financed Main Allocators from Exhibit 2.5	To Transmission	5.87%
	To Distribution	94.13%

Estimated Utility Financed Transmission Main	\$ 13,243,342
Estimated Utility Financed Distribution Main	\$ 212,292,895

Contributed Main Allocators from Exhibit 2.5	To Transmission	29.28%
	To Distribution	70.72%

Estimated Contributed Transmission Main	\$ 21,514,828
Estimated Contributed Distribution Main	\$ 51,959,412

Estimated Total Transmission Main	\$ 34,758,170
Actual Total Transmission Main from Exhibit 2.3	\$ 88,476,000
Difference	\$ (53,717,830)
Difference as a Percent of Actual Total	-60.71%

Estimated Total Distribution Main	\$ 264,252,307
Actual Total Distribution Main from Exhibit 2.3	\$ 207,634,000
Difference	\$ 56,618,307
Difference as a Percent of Actual Total	27.27%